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FY2020 General Fund Budget
City of Nelson

Account			FY2020		Proposed FY2021
Revenue					
100-0000-00-301610	Business and Occupation Tax	$	3,500.00	$	4,100.00
100-0000-00-311100	Property Taxes	$	65,000.00	$	65,000.00
100-0000-00-311190	Cherokee County Fire Tax	$	45,000.00	$	54,000.00
100-0000-00-311310	Motor Vehicle Tax	$	150.00	$	150.00
100-0000-00-311315	Motor Vehicle TAVT	$	41,825.00	$	42,000.00
100-0000-00-311320	Mobile Home Tax	$	-	$	-
100-0000-00-311350	Railroad Equipment Car Taxes	$	85.00	$	85.00
100-0000-00-311600	Real Estate Transfer and Intangible	$	1,000.00	$	1,000.00
100-0000-00-311710	Franchise Taxes Electrical	$	29,000.00	$	29,000.00
100-0000-00-311730	Franchise Taxes Natural Gas	$	2,000.00	$	3,500.00
100-0000-00-311750	Franchise Taxes Cable TV	$	4,000.00	$	2,000.00
100-0000-00-311760	Franchise Taxes Telephone	$	175.00	$	3,800.00
100-0000-00-313100	Local Option Sales Tax - Pickens	$	128,000.00	$	131,000.00
100-0000-00-316200	Insurance Premium Tax	$	87,000.00	$	89,000.00
100-0000-00-319000	Penalties and Interest on Deliquent	$	200.00	$	200.00
100-0000-00-321291	Sanitation - Private Provider Permit	$	30.00	$	30.00
100-0000-00-321910	Regulatory Fee	$	250.00	$	1,200.00
100-0000-00-322110	Building Permits and Inspections	$	1,500.00	$	1,500.00
100-0000-00-322120	Zoning and Land Use Fees	$	-	$	-
100-0000-00-322140	Sign Permit Fee	$	-	$	-
100-0000-00-334000	State Government Grants LMIG	$	19,000.00	$	20,948.00
100-0000-00-335100	Homeowners Tax Relief	$	-	$	-
100-0000-00-341910	Election Qualifying Fee	$	-	$	-
100-0000-00-344110	Sanitation Fees Received	$	27,000.00	$	29,000.00
100-0000-00-347910	Ball Field Rental	$	250.00	$	250.00
100-0000-00-351170	Municipal Court Fines	$	-	$	-
100-0000-00-361000	Interest Income	$	25.00	$	1,100.00
100-0000-00-371002	GMA Grants - Contributions from Private	$	-		
100-0000-00-371100	Museum Donations	$	50.00	$	50.00
100-0000-00-380000	Use of Prior Year Reserves	$	-	$	-
100-0000-00-389000	Miscellaneous	$	-	$	-
100-0000-00-391200	Operating Transfers	$	-	$	-
100-0000-00-391210	Debt Pmt SPLOST/City Hall	$	-	$	-
100-0000-00-392100	Sale of assets	$	-	$	-
100-0000-00-393500	Proceeds from Capital Lease	$	-	$	-
		$	**455,040.00**	**$**	**478,913.00**
			Increase	$	23,873.00
Expenses					
City Council					
100-1110-10-521100	Official/Administrative Service	$	2,000.00	$	2,100.00
100-1110-10-523500	Travel	$	1,050.00	$	1,050.00
100-1110-10-523700	Education & Training	$	1,050.00	$	1,050.00
100-1110-10-531100	Supplies/Material/Postage	$	250.00	$	250.00
		$	**4,350.00**	**$**	**4,450.00**

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FY2020 General Fund Budget
City of Nelson

City Clerk

100-1130-10-511100	Salaries & Wages	$	42,000.00	$	44,050.00
100-1130-10-512100	Group Insurance	$	-	$	-
100-1130-10-512200	FICA	$	3,300.00	$	3,600.00
100-1130-10-512300	Medicare	$	-	$	-
100-1130-10-512400	Retirement	$	-	$	-
100-1130-10-512700	Workers Compensation Insurance	$	400.00	$	400.00
100-1130-10-523500	Travel	$	500.00	$	500.00
100-1130-10-523600	Dues & Fees	$	200.00	$	200.00
100-1130-10-523700	Education & Training	$	1,000.00	$	1,000.00
		$	**47,400.00**	**$**	**49,750.00**

Mayor

100-1310-10-521100	Compensation/Service	$	-	$	800.00
100-1310-10-523500	Travel	$	350.00	$	500.00
100-1310-10-523700	Education & Training	$	350.00	$	400.00
		$	**700.00**	**$**	**1,700.00**

Administrative

100-1500-10-511100	Salaries & Wages	$	16,250.00	$	16,250.00
100-1500-10-512200	FICA	$	1,300.00	$	1,300.00
100-1500-10-512700	Workers Compensation Insurance	$	300.00	$	300.00
100-1500-10-512910	Annual Bonus	$	-		
100-1500-10-521200	Professional Services (Attorney)	$	6,500.00	$	6,500.00
100-1500-10-521220	Professional Services (Payroll Service)	$	2,300.00	$	2,300.00
100-1500-10-521230	Professional Services (Audit)	$	15,530.00	$	15,530.00
100-1500-10-521260	Bank charges	$	-	$	100.00
100-1500-10-521310	Technical Services	$	3,500.00	$	5,600.00
100-1500-10-522200	Repairs and Maintenance	$	3,000.00	$	1,000.00
100-1500-10-522320	Equipment Rental (Copier)	$	4,200.00	$	4,300.00
100-1500-10-523200	Communications	$	500.00	$	500.00
100-1500-10-523100	Insurance - GIRMA	$	13,900.00	$	9,800.00
100-1500-10-523300	Advertising	$	2,500.00	$	2,500.00
100-1500-10-523400	Printing & Binding	$	2,300.00	$	2,300.00
100-1500-10-523600	Dues & Fees	$	4,500.00	$	4,500.00
100-1500-10-523700	Education & Training	$	1,000.00	$	1,000.00
100-1500-10-523900	Misc.	$	600.00	$	600.00
100-1500-10-523910	Municipal Retreat	$	1,500.00	$	1,500.00
100-1500-10-530100	Subscriptions	$	200.00	$	550.00
100-1500-10-531100	Supplies/Material/Postage	$	10,186.00	$	7,932.89
100-1500-10-531300	Food	$	1,500.00	$	1,900.00
100-1500-10-531400	Books & Periodicals	$	400.00	$	400.00
100-1500-10-542400	Computer Equipment & Maintenance	$	3,000.00	$	4,000.00
100-1500-10-574010	Bad Debt Expense - Inactive Sanitation A	$	200.00		
100-1500-10-579000	Contingencies	$	4,000.00	$	5,000.00
		$	**99,166.00**	**$**	**95,662.89**

FY2020 General Fund Budget
City of Nelson

City Hall

100-1610-10-522130	Custodial Services	$	500.00	$	500.00
100-1610-10-522200	Repairs and Maintenance	$	5,000.00	$	6,000.00
100-1610-10-523100	Insurance	$	-		
100-1610-10-523200	Communications	$	4,100.00	$	4,100.00
100-1610-10-531210	Water	$	750.00	$	500.00
100-1610-10-531220	Natural Gas	$	1,100.00	$	1,100.00
100-1610-10-531230	Electricity	$	3,900.00	$	2,500.00
100-1610-10-541200	Site Improvements (Capital Outlay)	$	5,000.00	$	5,000.00
100-1610-10-541300	Building (Capital Outlay)				
100-1610-10-541301	Capital Outlay- Building Improvement				
100-1610-10-541400	Infrastructure (Capital Outlay)				
100-1610-10-542300	Furniture & Fixtures	$	2,500.00	$	1,000.00
		$	**22,850.00**	**$**	**20,700.00**

Municipal Court

100-2650-80-521200	Professional Services (Attorney)	$	200.00	$	200.00
100-2650-80-523500	Travel				
100-2650-80-523600	Dues & Fees				
100-2650-80-523700	Education & Training	$	325.00	$	325.00
100-2650-80-531100	Supplies/Material/Postage	$	50.00	$	50.00
100-2650-80-591100	Payments to Other Agencies				
		$	**575.00**	**$**	**575.00**

Intergovernmental Expenditures

100-9000-00-571000	Cherokee County Fire Service	$	92,000.00	$	92,000.00
		$	**92,000.00**	**$**	**92,000.00**

Electricity/Street Lights

100-4260-45-531230	Electricity - Street Lights	$	24,000.00	$	25,000.00
		$	**24,000.00**	**$**	**25,000.00**

Sanitation Department

100-4520-10-511100	Salaries & Wages	$	16,600.00	$	17,430.00
100-4520-10-512200	FICA	$	1,328.00	$	1,394.40
100-4520-10-512700	Workers Compensation Insurance	$	880.00	$	880.00
100-4520-10-512910	Annual Bonus	$	-	$	-
100-4520-10-522200	Repairs and Maintenance	$	5,000.00	$	5,000.00
100-4520-10-523100	Insurance				
100-4520-10-523600	Dues & Fees				
100-4520-10-523900	Landfill Fees	$	7,100.00	$	7,100.00
100-4520-10-523920	Dumpster Rental	$	4,820.00	$	4,820.00
100-4520-10-531100	Supplies/Material/Postage	$	750.00	$	750.00
100-4520-10-531270	Gasoline	$	1,500.00	$	1,500.00

100-4520-10-542200	Capital Outlay - Vehicles				
100-4520-10-581200	Capital Lease - Vehicles				
100-4520-10-582200	Interest - Vehicles				
100-4520-55-541400	Infrastructure (Capital Outlay)				
		$	**37,978.00**	**$**	**38,874.40**

Maintenance Department

100-4900-00-511100	Salaries & Wages	$	60,296.00	$	70,720.00
100-4900-00-511200	Contract Labor	$	5,000.00	$	5,000.00
100-4900-00-511110	Temporary Employee Salary	$	-		
100-4900-00-512200	FICA	$	4,900.00	$	5,657.60
100-4900-00-512700	Workers Compensation Insurance	$	2,020.00	$	2,020.00
100-4900-00-512910	Annual Bonus	$	-	$	-
100-4900-00-522200	Repairs and Maintenance	$	8,000.00	$	8,000.00
100-4900-00-523100	Insurance				
100-4900-00-531100	Supplies/Material/Postage	$	4,000.00	$	5,000.00
100-4900-00-531210	Water	$	240.00	$	240.00
100-4900-00-531220	Natural Gas	$	1,200.00	$	1,200.00
100-4900-00-531230	Electricity	$	1,650.00	$	1,650.00
100-4900-00-531270	Gasoline	$	3,400.00	$	3,400.00
100-4900-00-531600	Small Equipment	$	2,000.00	$	2,000.00
100-4900-00-531700	Other Supplies (Signs/Materials)	$	2,500.00	$	2,500.00
100-4900-00-542200	Capital Outlay - Vehicles/Equipment	$	2,000.00	$	2,000.00
100-4900-00-542210	LMIG (outgoing)	$	19,000.00	$	20,948.11
		$	**116,206.00**	**$**	**130,335.71**

Community Center

100-5530-00-522130	Custodial Services	$	-	$	-
100-5530-00-522200	Repairs and Maintenance	$	-	$	-
100-5530-00-523100	Insurance	$	-	$	-
100-5530-00-523900	Misc.	$	-	$	-
100-5530-00-531210	Water	$	115.00	$	115.00
100-5530-00-531220	Natural Gas	$	100.00	$	100.00
100-5530-00-531230	Electricity	$	200.00	$	450.00
100-5530-00-542300	Furniture & Fixtures	$	-	$	-
100-5530-10-522200	Repairs and Maintenance	$	-	$	-
		$	**415.00**	**$**	**665.00**

Library

100-6500-10-530100	Subscriptions	$	-	$	1,000.00
100-6500-10-571000	Cherokee County IGA	$	-	$	3,000.00
		$	**-**	**$**	**4,000.00**

Museum

100-6172-10-523900	Misc.	$	500.00	$	500.00
		$	**500.00**	**$**	**500.00**

FY2020 General Fund Budget
City of Nelson

Building Department					
100-7220-10-521200	Professional Services	$	1,000.00	$	3,000.00
100-7220-10-523700	Education & Training				
100-7220-30-521200	Professional Services (Attorney)	$	1,000.00	$	500.00
100-7220-40-531100	Supplies/Material/Postage	$	200.00	$	200.00
		$	**2,200.00**	**$**	**3,700.00**
Planning and Zoning Department					
100-7350-40-521200	Professional Services (Attorney)	$	1,000.00	$	500.00
100-7350-40-523300	Advertising	$	200.00	$	200.00
100-7350-40-523700	Education & Training				
100-7350-40-531100	Supplies/Material/Postage	$	500.00	$	500.00
		$	**1,700.00**	**$**	**1,200.00**
Parks and Recreation Department					
100-7500-10-522130	Custodial Services				
100-7500-10-522200	Repairs and Maintenance	$	3,000.00	$	6,200.00
100-7500-10-531210	Water	$	500.00	$	500.00
100-7500-10-531230	Electricity	$	500.00	$	2,100.00
100-7500-10-541200	Site Improvements (Capital Outlay)	$	1,000.00	$	1,000.00
		$	**5,000.00**	**$**	**9,800.00**
Total Expenditures		**$**	**455,040.00**	**$**	**478,913.00**
Revenues over Expenditures		**$**	**-**	**$**	**-**
	FY2021 Increase			$	23,873.00

FY2021 SPLOST 3 Budget

Account		FY2020		Proposed FY2021
Revenue				
323-0000-00-361000 Interest Income	$	900.00	$	900.00
Total SPLOST 3 Cherokee Revenue	$	900.00	$	900.00
Expenditures				
Parks & Recreation				
323-6200-00-541200 Site Improvements	$	61,000.00	$	61,000.00
Roads & Streets				
323-4221-55-541200 Site Improvements	$	39,000.00	$	39,000.00
Total SPLOST 3 Cherokee Expenditures	$	100,000.00	$	100,000.00
SPLOST 3 Cherokee Excess of Revenues Over Expenditures	$	(99,100.00)	$	(99,100.00)

FY2021 SPLOST 2 Budget

Account		FY2020		Proposed FY2020
Revenue				
326-0000-00-313200 Special Purpose Local Option	$	96,000.00	$	96,000
326-0000-00-361000 Interest Income	$	1,800.00	$	1,800
Total SPLOST 2 Revenue	$	97,800.00	$	97,800
Expenditures				
Roads & Streets				
326-4221-55-541200 Site Improvements/Paving	$	264,393.00	$	264,393
Total Expenditures		264,393	$	264,393
SPLOST 2 Pickens Excess of Revenues Over Expenditures	$	(166,593.00)	$	(166,593)

FY2021 SPLOST 4 Budget

Account		FY2020		Proposed FY2021
Revenue				
324-0000-00-313200	$	-	$	-
324-0000-00-361000 Interest Income	$	2,100	$	2,100
Total SPLOST 4 Revenue	$	2,100	$	2,100
Expenditures				
Roads & Streets				
324-4221-55-541200	$	350,654	$	350,654
Park & Recreation				
324-6200-00-541200	$	98,097	$	98,097
Total Expenditures	$	448,751	$	448,751
SPLOST 4 Cherokee Excess of Revenues Over Expenditure	$	(446,651)	$	(446,651)

FY2021 SPLOST 5 Budget

Account		FY2020		Proposed FY2021
Revenue				
327-0000-00-313200 Special Purpose Local Option Sales Tax	$	161,063	$	161,063
327-0000-00-361000 Interest Income	$	2,100	$	2,100
Total SPLOST 2 Revenue	$	163,163	$	163,163
Expenditures				
Transportation				
327-4221-55-541200	$	76,587	$	76,587
Park & Recreation				
327-6200-00-541200	$	3,090	$	3,090
Government				
327-1000-00-541200	$	83,486	$	83,486
Total Expenditures	$	163,163	$	163,163
SPLOST 4 Cherokee Excess of Revenues Over Expenditure	$	-	$	-